



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Contra Costa
Martinez, California**

**Date: May 29, 2003
Filing Ref: CON04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|-----------------------------|-----------------------------------|
| 1. Employee Fringe Benefits | 10. Training Institute |
| 2. Building Occupancy | 11. Communications |
| 3. Finance 077 | 12. Fleet Management |
| 4. Building Maintenance | 13. Fleet Operations |
| 5. General County Revenue | 14. Information Technology |
| 6. Auditor-Controller | 15. Central Services |
| 7. Purchasing | 16. Insurance/Risk Management |
| 8. County Counsel | 17. Self Insurance Programs (ISF) |
| 9. Human Resources | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply.

When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: The adjustment reflected on Schedule A must not to be included when calculating carry forward in the 2005-06 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF**STEVE WESTLY****CALIFORNIA STATE CONTROLLER**BY Stephen YbarraBY Michael J. HaveyStephen YbarraMichael J. Havey, Chief
Bureau of Payments

Name

Assistant Auditor - Controller

Title

June 3, 2003

Date

5-29-03

Date

Negotiated by Tillman Sherman
Telephone (916) 322-9437

cc: State and Federal Agencies

Attachment

DMG-MAXIMUS, Inc.
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Allocated Costs by Department

Central Svc Departments	BOARD OF SUPERVI	ASSESSOR	ELECTIONS	COURTS	DCSS	DA	PUBLIC DEFENDER
EQUIP DEPRECN	\$391	\$59,744	\$104,674	\$3,840	\$287	\$71,511	\$31,744
BUILDING OCCUPAN	21,124	104,706	234	839,553	(1,393)	(109,198)	(112,034)
FINANCE 077				(271,993)		(781)	(2,808)
BUILDING MAINTEN	231,977	374,273	119,809	1,961,518	71,348	532,551	264,941
CAO	4,911	16,623	5,442	53,271	33,505	24,154	13,437
GENERAL COUNTY R							
AUDITOR-CONTROLL	11,001	34,737	11,766	163,666	61,769	56,888	67,240
ANNUAL AUDIT	242	381	195	2,522	724	1,155	599
TREAS-TAX COLL	730	2,272	753	10,878	3,982	3,989	3,054
PURCHASING	574	3,730	9,469	15,495	18,650	21,042	4,113
COUNTY COUNSEL	171,197	140,153		118,693	9,561	44,268	21,585
HUMAN RESOURCES	12,041	51,171	12,417	167,810	76,757	63,210	51,547
TRAINING INSTITU	2,583	10,966	2,663	35,942	13,401	13,524	11,056
COMMUNICATIONS	36,741	11,940	15,912	296,966	(126,125)	98,177	68,879
FLEET MANAGEMENT							
FLEET OPERATIONS		159	6,969	11,179	321	138,687	54,313
EMPL/RETR BENEFT	9,425	50,291	9,141	141,139	63,536	80,525	60,656
INFO TECHNOLOGY	6,904	33,743	(795)	44,506	60,865	18,012	1,014
CENTRAL SERVICES	11,555	127	3,683	(7,146)	(8,984)	12,565	4,193
GENERAL SERVICES							
INS/RISK MGMT	351,740	30,633	7,754	32,404	29,163	66,350	23,652
RETIREMENT ADMIN	259	1,594	238	4,073	1,814	2,863	2,092
Total Allocated	\$873,395	\$927,243	\$310,324	\$3,624,316	\$309,181	\$1,139,492	\$569,273
Roll Forward	(347,501)	527,784	(17,043)	205,049	109,100	161,933	5,210
Cost w/Roll Fwd	525,894	1,455,027	293,281	3,829,365	418,281	1,301,425	574,483
Adjustments	54,001	288,423	42,674	745,762	313,219	476,067	350,788
Proposed costs	\$579,895	\$1,743,450	\$335,955	\$4,575,127	\$731,500	\$1,777,492	\$925,271

DMG-MAXIMUS, Inc.
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Allocated Costs by Department

Central Svc Departments	DA Welfare Fraud	SHERIFF	SHERIFF LAW ENF	SHERIFF DETENTIO	PROBATION	AG - WGHT & MEAS	BUILDING INSPECT
EQUIP DEPRECN	\$6,811	\$1,595,705		\$537,067	\$36,792	\$79,438	\$329,011
BUILDING OCCUPAN	(5,332)	(216,657)		1,449,577	255,312	(13,722)	13,512
FINANCE 077					(13,383)	(2,928)	(131,625)
BUILDING MAINTEN	468	1,181,426	1,800	4,796,518	1,949,109	53,850	8,116
CAO	1,004	62,206	736	32,598	39,626	5,381	10,242
GENERAL COUNTY R							
AUDITOR-CONTROLL	5,187	192,416	2,254	112,967	119,598	12,673	27,873
ANNUAL AUDIT	91	2,568	63	996	3,469	200	473
TREAS-TAX COLL	149	11,360	134	7,295	8,230	744	1,676
PURCHASING		62,169		26,589	33,666	5,356	6,408
COUNTY COUNSEL		199,120			44,895	1,156	39,262
HUMAN RESOURCES	2,258	234,785	2,258	159,531	173,454	15,428	35,369
TRAINING INSTITU	484	50,343	484	34,215	35,034	1,208	4,653
COMMUNICATIONS	515	231,281		86,262	72,694	12,430	(37,687)
FLEET MANAGEMENT							
FLEET OPERATIONS		29,084	293	3,900	352,359	228,361	3,020
EMPL/RETR BENEFIT	3,848	322,514	1,964	218,451	208,574	12,577	34,380
INFO TECHNOLOGY	323	7,649		26	(3,319)	1,902	(305)
CENTRAL SERVICES	(18)	12,291	(2,113)	(23,478)	6,682	1,534	6,087
GENERAL SERVICES							
INS/RISK MGMT	814	678,536	467	48,685	64,391	11,572	(18,489)
RETIREMENT ADMIN	149	11,772	58	7,966	7,254	356	1,083
Total Allocated	\$16,751	\$4,668,568	\$8,398	\$7,499,165	\$3,394,437	\$427,516	\$333,059
Roll Forward		395,820		4,143,566	2,441,540	87,103	62,631
Cost w/Roll Fwd	16,751	5,064,388	8,398	11,642,731	5,835,977	514,619	395,690
Adjustments		1,952,959		1,340,117	1,127,692	65,870	184,296
Proposed costs	\$16,751	\$7,017,347	\$8,398	\$12,982,848	\$6,963,669	\$580,489	\$579,986

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Allocated Costs by Department

Central Svc Departments	RECORDER	COMM DEV	CORONER	EMERGENCY SERVIC	ANIMAL SERVICES	HS-PUB HEALTH	HS-ENVIRNMT HEAL
EQUIP DEPRECN	\$332,403	\$46,765	\$2,434	\$47,288	\$10,585	\$52,420	\$44,615
BUILDING OCCUPAN	8,141	12,815	(475,129)	44,466	32,139	(11,460)	11,474
FINANCE 077					(254)		
BUILDING MAINTEN	12,755	57,960	2,621	8,713	314,973	1,074,849	10,573
CAO	7,512	14,464	1,691	3,198	16,661	95,185	9,803
GENERAL COUNTY R		(356)				(1,012)	(50)
AUDITOR-CONTROLL	28,261	48,527	4,015	7,599	80,946	200,086	31,621
ANNUAL AUDIT	334	3,784	101	175	1,346	7,413	772
TREAS-TAX COLL	791	2,105	254	507	1,955	13,013	1,749
PURCHASING	11,286	7,078	1,818	3,730	11,190	136,197	2,678
COUNTY COUNSEL		28,989			6,809	51,357	
HUMAN RESOURCES	16,932	27,090	3,763	7,525	28,596	214,088	27,090
TRAINING INSTITU	3,630	5,586	807	1,614	6,132	(1,361)	3,179
COMMUNICATIONS	1,609	(10,282)	3,181	(1,935)	(28,331)	33,305	19,999
FLEET MANAGEMENT							
FLEET OPERATIONS	1	729	325	2,036	316,375	982	930
EMPL/RETR BENEFT	13,064	25,930	6,104	10,625	23,509	172,232	33,085
INFO TECHNOLOGY	(677)	(4,272)	1	2	(1,295)	12	653
CENTRAL SERVICES	8,966	4,124	(97)	1,391	(1,531)	15,508	(5,257)
GENERAL SERVICES							
INS/RISK MGMT	2,874	86,849	1,308	2,315	154,598	42,621	7,514
RETIREMENT ADMIN	354	810	234	391	667	4,816	1,158
Total Allocated	\$448,236	\$358,695	\$ (446,569)	\$139,640	\$975,070	\$2,100,251	\$201,586
Roll Forward	(32,773)	220,251		10,193	457,224	667,796	(16,564)
Cost w/Roll Fwd	415,463	578,946	(446,569)	149,833	1,432,294	2,768,047	185,022
Adjustments	61,734	129,414	303	62,191	113,643	707,828	186,838
Proposed costs	\$477,197	\$708,360	\$ (446,266)	\$212,024	\$1,545,937	\$3,475,875	\$371,860
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Central Svc Departments	HS-CA CHILD SVS	HS - HOMELESS	HS - MENTAL HLTH	EMPLOY-HUMAN SVC	HS - HOSPITAL EN	WIB	COMMUNITY SERVIC
EQUIP DEPRECN	\$3,650	\$172	\$3,163	\$5,419	\$5,195	\$745	\$197,690
BUILDING OCCUPAN	(28,364)	60,629	(401,942)	(958,037)	(439,391)	16,861	25,366
FINANCE 077					(1,119,032)		
BUILDING MAINTEN	1,341	9,952	93,452	459,632	206,953	16,721	63,231
CAO	4,984	1,436	59,050	148,943	188,767	6,448	38,147
GENERAL COUNTY R	(43)		(7,686)	(32)	(71,117)		(104)
AUDITOR-CONTROLL	17,692	4,368	63,374	555,269	75,608	19,924	114,467
ANNUAL AUDIT	241	148	6,046	43,474	10,598	1,463	5,449
TREAS-TAX COLL	1,191	320	13,467	173,002	40,861	1,253	7,512
PURCHASING	1,339		15,016	33,072	7,357		28,119
COUNTY COUNSEL			8,517	247,746	27,865		(566)
HUMAN RESOURCES	24,833	2,634	26,753	619,301	55,546	15,049	141,847
TRAINING INSTITU	3,338	564	20,446	109,934	97,909	3,228	28,498
COMMUNICATIONS	5,706	10,863	42,821	(194,338)	228,936	29,854	130,395
FLEET MANAGEMENT							
FLEET OPERATIONS			1,933	4,948	1,016	26	1,046
EMPL/RETR BENEFIT	22,425	2,021	131,912	521,424	637,702	9,077	76,877
INFO TECHNOLOGY				20,853	(123,774)	(4,383)	(339)
CENTRAL SERVICES	(263)	(990)	(5,732)	(22,180)	(42,242)	(6,929)	(768)
GENERAL SERVICES							
INS/RISK MGMT	5,383	491	33,902	72,124	642,989	57,212	(61,152)
RETIREMENT ADMIN	678	54	3,856	16,080	18,803	191	1,383
Total Allocated	\$64,131	\$92,662	\$108,348	\$1,856,634	\$450,549	\$166,740	\$797,098
Roll Forward	(40,288)		(1,081,000)	(1,331,104)	(924,071)	65,929	(154,499)
Cost w/Roll Fwd	23,843	92,662	(972,652)	525,530	(473,522)	232,669	642,599
Adjustments	107,438		600,476	2,774,768	3,184,157	29,706	231,690
Proposed costs	\$131,281	\$92,662	\$(372,176)	\$3,300,298	\$2,710,635	\$262,375	\$874,289

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Allocated Costs by Department

Central Svc Departments	LIBRARY	PUBLIC WORKS	AIRPORT	CCHP	ROAD FUNDS	BETHEL ISLAND FI	EAST DIABLO FIRE
EQUIP DEPRECN	\$138,164	\$162,863	\$234	\$375	\$16	\$6,486	\$144,023
BUILDING OCCUPAN	41,807	(746,984)		(195,625)	117,849		
FINANCE 077	(323,733)						
BUILDING MAINTEN	62,061	105,538	4,873	6,807	39,593		628
CAO	34,114	54,394	3,259	287,000	5,718	2,221	5,207
GENERAL COUNTY R	(4,754)	(144,510)	(8,157)	(26,138)	(3,164)	(374)	(559)
AUDITOR-CONTROLL	3,053	23,921	(21,463)	406,986	15,343	(908)	3,507
ANNUAL AUDIT	2,297	5,204	248	36,481	740	135	343
TREAS-TAX COLL	6,152	6,015	417	115,224	613	635	1,360
PURCHASING	1,962	8,545	2,295			192	4,208
COUNTY COUNSEL	6,499	(28,989)	(869)				
HUMAN RESOURCES	13,719	102,340	5,643	3,716		10,158	3,813
TRAINING INSTITU	3,684	20,876	910	(3,071)		2,170	2,743
COMMUNICATIONS	(19,141)	(46,634)	(55,321)	16,408	1,301	3,164	873
FLEET MANAGEMENT							
FLEET OPERATIONS	193	20,279	784	123	14,005		
EMPL/RETR BENEFIT	67,992	101,438	5,969	29,864		4,587	12,038
INFO TECHNOLOGY	30,582	(15,258)	605				
CENTRAL SERVICES	1,333	905	1,879	(10,232)	(29)		
GENERAL SERVICES							
INS/RISK MGMT	(4,228)	223,216	4,385	7,801	439,654	(775)	(3,580)
RETIREMENT ADMIN	1,431	3,230	196	702		54	373
Total Allocated	\$63,187	\$(143,611)	\$(54,113)	\$676,421	\$631,639	\$27,745	\$174,977
Roll Forward	(529,282)	(94,438)	(122,687)	149,278	(333,141)	(2,634)	8,380
Cost w/Roll Fwd	(466,095)	(238,049)	(176,800)	825,699	298,498	25,111	183,357
Adjustments	256,078	558,937	31,798	147,756	28,151	667	1,197
Proposed costs	\$(210,017)	\$320,888	\$(145,002)	\$973,455	\$326,649	\$25,778	\$184,554
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Central Svc Departments	OAKLEY CROCKETT-CARQU FIRE	MORAGA-ORINDA FI	CONSOLIDATED RODEO-HERCULES FIR	SAN RAMON FIRE	KENSINGTON FIRE
EQUIP DEPRECN	\$73,619	\$54,911	\$1,155,861		
BUILDING OCCUPAN					
FINANCE 077					
BUILDING MAINTEN		11	201		
CAO	2,888	1,612	3,539	2,304	67
GENERAL COUNTY R	(406)	(214)	(448)	(353)	(58)
AUDITOR-CONTROLL	1,873	(138)	(4,924)	145	114
ANNUAL AUDIT	110	153	458	160	9
TREAS-TAX COLL	881	393	121	751	
PURCHASING	287	1,052	(7,805)	97	
COUNTY COUNSEL			28,401		
HUMAN RESOURCES	17,683	6,397	13,695	9,404	
TRAINING INSTITU	3,793	1,372	20,025	2,015	
COMMUNICATIONS		3,681	222,040	7,963	
FLEET MANAGEMENT					
FLEET OPERATIONS			438		
EMPL/RETR BENEFIT	6,041	2,189	189,526	11,674	
INFO TECHNOLOGY			(8,802)	11	12
CENTRAL SERVICES			2,124	(251)	
GENERAL SERVICES					
INS/RISK MGMT	754	209	(40,243)	28,794	(86,821)
RETIREMENT ADMIN			6,741	410	(2,430)
Total Allocated	\$107,523	\$71,628	\$(41,497)	\$1,616,150	\$63,124
Roll Forward	49,013	(10,582)	(124,667)	424,336	40,638
Cost w/Roll Fwd	156,536	61,046	(166,164)	2,040,486	103,762
Adjustments	1,051	587	1,592	23,781	1,767
Proposed costs	\$157,587	\$61,633	\$(164,572)	\$2,064,267	\$105,529
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DMG-MAXIMUS, Inc.
costplan04 - consolidated
Allocated Costs by Department

Central Svc Departments	OTHER	UNALLOWABLE	Subtotal	Direct Billed	Unallocated	Total
EQUIP DEPRECN	\$1,073		\$5,347,184			\$5,347,184
BUILDING OCCUPAN	(2,477,653)	(1,957,385)	(5,094,741)	13,488,154		8,393,413
FINANCE 077	(12,128)	(938,095)	(2,816,760)	2,826,101		9,341
BUILDING MAINTEN	713,918	(15,224,639)	(409,579)	46,957,397	818,707	47,366,525
CAO	68,171		1,408,933		4,224,593	5,633,526
GENERAL COUNTY R	(19,692)	(248,066,726)	(248,366,330)	248,382,037		15,707
AUDITOR-CONTROLL	165,438	(2,087,299)	653,485	4,390,358	991,353	6,035,196
ANNUAL AUDIT	7,239		151,206		461,423	612,629
TREAS-TAX COLL	127,890		586,519		279,179	865,698
PURCHASING	15,358	(70,183)	422,149	249,368		671,517
COUNTY COUNSEL	104,577	(422,892)	847,334	4,364,280		5,211,614
HUMAN RESOURCES	(313,456)	(223,495)	1,918,700	1,787,501	2,775,919	6,482,120
TRAINING INSTITU	(70,058)	(74,210)	410,309	415,575		825,884
COMMUNICATIONS	73,817	(1,190,079)	57,840	5,726,892		5,784,732
FLEET MANAGEMENT	808		808	1,693,663		1,694,471
FLEET OPERATIONS	27,836	(1,662,747)	(440,097)	10,106,431		9,666,334
EMPL/RETR BENEFIT	58,512		3,392,838			3,392,838
INFO TECHNOLOGY	16,898		81,354	11,381,465	40,163	11,502,982
CENTRAL SERVICES	29,058	(60,822)	(75,057)	3,042,190		2,967,133
GENERAL SERVICES		77,140	77,140			77,140
INS/RISK MGMT	83,927		2,961,179	1,357,194		4,318,373
RETIREMENT ADMIN	2,112		106,295			106,295
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Total Allocated	\$(1,396,355)	\$(271,901,432)	\$(238,779,291)	\$356,168,606	\$9,591,337	\$126,980,652
Roll Forward	(4,018,663)	(271,134,172)	(270,209,493)			(270,209,493)
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Cost w/Roll Fwd	(5,415,018)	(543,035,604)	(508,988,784)	356,168,606	9,591,337	(143,228,841)
Adjustments	676,705	3,317	16,865,579			16,865,579
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Proposed costs	\$(4,738,313)	\$(543,032,287)	\$(492,123,205)	\$356,168,606	\$9,591,337	\$(126,363,262)
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